



**COUNTY OF FAUQUIER  
OFFICE OF THE COUNTY ADMINISTRATOR**

**PAUL S. McCULLA**  
*County Administrator*

10 Hotel Street, Suite 204  
Warrenton, Virginia 20186  
PHONE 540-422-8001 FAX 540-422-8022  
E-mail: [paul.mcculla@fauquiercounty.gov](mailto:paul.mcculla@fauquiercounty.gov)

**CATHERINE M. HERITAGE**  
*Deputy County Administrator*

**February 27, 2019**

**TO:** Board of Supervisors

**FROM:** Paul S. McCulla, County Administrator

A handwritten signature in black ink, appearing to be "P. McCulla", is written over the printed name of Paul S. McCulla.

**SUBJECT:** Proposed Fiscal Year 2020 Budget

Enclosed for your consideration is the County Administrator's proposed FY 2020 budget for the Fauquier County Government, representing the County's proposed fiscal plan of revenue and expenditures for the period of July 1, 2019 through June 30, 2020. The FY 2020 budget continues the Board of Supervisors' biennial budgeting process. While the Board of Supervisors approved a draft FY 2020 budget with the FY 2019 adopted budget, the Board of Supervisors must legally adopt a final FY 2020 budget and tax rates for Tax Year 2019 through the annual statutorily mandated process for adopting budgets and tax rates.

As such, the FY 2020 proposed budget was prepared based on the commitment by the Board of Supervisors with the adopted FY 2019 budget and the projected FY 2020 budget, including projected Tax Year 2019 tax rates. The FY 2020 proposed budget was based on the FY 2020 projected budget, with adjustments only as a result of significant changes in revenue projections, the imposition of newly mandated or regulated requirements, or other significant events constituting an emergency that required additional consideration.

The FY 2020 proposed budget totals \$331.3 million, and consistent with the Board's approved draft plan for the second year of the biennial budget, recommends the FY 2020 projected budget anticipated increase in the overall real estate tax rate by \$0.012 (one and two-tenths cents) to an overall real estate tax rate of \$0.994 from \$0.982, which is an increase of \$0.012 to the fire and rescue tax levy support enhanced services. The advertised overall real estate tax rate recommends no other tax rate increase beyond those approved in the FY 2020 projected budget to the fire and rescue tax levy, maintaining the general real estate tax rate at its rate as set in the FY 2019 budget. Under the recommended rate in the FY 2020 budget, the average homeowner's real estate tax bill would increase approximately \$45 per year based on an average residential assessment of \$378,000. The proposed budget maintains all other current tax rates from the Tax Year 2018.

The following chart sets forth the tax rates as include in the BOS' FY 2020 Projected Budget and maintained in the County Administrator's recommended tax rates:

	<b>Tax Year 2018</b>	<b>Tax Year 2019</b>	<b>Change</b>
<b>Overall Real Estate Tax Rate:</b>	<b>\$0.982</b>	<b>\$0.994</b>	<b>\$0.012</b>
Real Estate – General	\$0.855	\$0.855	\$0.00
Real Estate – Fire & Rescue	\$0.121	\$0.133	\$0.012
Real Estate – Conservation Easement District	\$0.006	\$0.006	\$0.00

### **FY 2020 Proposed Budget Overview**

The FY 2020 proposed budget totals \$331.3 million with General Fund expenditures totaling \$189.04 million, an overall increase of \$0.3 million primarily due to a decrease in appropriated capital projects from FY 2019 to FY 2020 of \$9.8 million. In comparison to the FY 2020 projected budget, this is an overall increase of \$6.03 million due to \$1.3 million increase to the General Fund, a \$3.3 million increase in School Division Funds primarily due to increased State revenue in the School Division Fund, and an increase of \$3.15 million in the Capital Improvement Fund. Overall local tax funding would increase by \$6.43 million or 3.5%, an increase of \$1.31 million more than the FY 2020 projected budget increase of \$5.12 million or 2.8%. The FY 2020 proposed General Fund budget includes an increase of \$4.95 million or 2.7%, an increase over the FY 2020 projected budget increase of \$3.67 million or 2.0%. The increase in the General Fund is primarily providing additional funding to the School Division of \$2.13 million as included in the FY 2020 projected budget, an adjustment of \$400k from the Sheriff's Office to the School Division for the school security officers funded in the FY 2019 adopted budget, and an increase of \$1.0 million included in the FY 2020 proposed budget to provide additional local funding to address salary compression for instruction positions. The balance of local tax funding projected in FY 2020 would be allocated to fire and rescue services and the first year of compression adjustments for the County workforce to align with the Strategic Plan.

As planned in the FY 2020 projected budget, the FY 2020 proposed budget focuses on addressing compensation needs of current County staff and departments, and a limited number of staffing needs primarily in the area of fire and rescue services. The level of non-personnel related cost increases is limited to those costs related to contractual or mandated cost increases, with a minimal amount of expenditure increased outside of these parameters. The majority of budget enhancements requested in the proposed budget are directly in line with the priorities and goals established by the Board of Supervisors in the FY 2018 – 2022 Strategic Plan.

### **How the Budget Relates to the Strategic Plan**

The FY 2020 proposed budget focuses on key areas of enhancement as identified in the County's Strategic Plan priorities or Five-Year Plan. The Board of Supervisor's approved their Five-Year Plan with the FY 2018 adopted budget and reaffirmed the Five-Year Plan with adoption of the FY 2018-2022 Strategic Plan in January 2018. Both plans are closely aligned with the recurring themes voiced by the Board of Supervisors that have been a continued focus of budget decisions in recent years. These themes will continue to be a primary focus in the upcoming years as the County seeks to balance capital needs and priorities including opportunities to enhance economic development, and needs within the public safety arena, with the overall delivery of County programs and services. The following presentation outlines the key budget enhancements included in the proposed budget and how they align with the County's Strategic Plan.

- Assist with the growth of a balanced economic base for Fauquier County and enhanced quality of life for citizens (Strategic Plan priority #1).
  - Capital improvement funding for the Airport to serve as local match in the infrastructure development of the terminal and related project costs to attract and promote economic development activities in the Midland area or other related economic development activities in the County (FY 2020).
  
- Ensure the ongoing safety and welfare of the community, through an adequate and effective delivery of public safety services (Strategic Plan priority #2).
  - The FY 2020 proposed budget includes key enhancements for fire and rescue services which equates to the incorporation of an additional 6.0 FTE Fire and Rescue Technicians and 3.0 FTE Captains. These positions would allow the remaining 12/5 stations to receive 12 hour support 7 days a week and provide a second command officer for large or concurrent/second incidents while providing EMS function training and oversight. In addition, the FY 2020 budget includes the reclassification of 3 additional positions to meet command staff needs. These positions were anticipated within the five-year staffing plan, prepared by the Department of Fire, Rescue, and Emergency Management (DFREM) in cooperation with the Volunteer Fire and Rescue Association, as incorporated in the Board's Strategic and Five-Year plans. The overall impact to the budget is approximately \$1.2 million increase in funding.
  - The FY 2020 proposed budget also includes increase costs for a new, comprehensive maintenance contract that provides for all of the repair, cleaning, and overall maintaining of the personal protective gear worn by both career and volunteer fire and rescue personnel.
  - The FY 2020 proposed budget also includes 1.0 FTE for the Sheriff's Office to establish an additional Crime Analyst position. This position works in tandem with the investigative staff to enhance the Sheriff Office's ability to utilize data in criminal investigations and mitigate future crime based on statistics and trends.
  - The FY 2020 proposed budget shifts approximately \$400k of the funding set-aside as part of the FY 2019 adopted budget to support school security effort for a total of 12.0 FTE school security officers employed by the School Division. These positions work in collaboration with the Sheriff's Office and School Division, along with the Sheriff's Officer School Resource Officers.
  
- Address the identified capital needs and priorities of the County (Strategic Plan priority #3).
  - The proposed Capital Improvement Program (CIP) totals \$64.5 million from FY 2020 through FY 2024, with an additional \$195.6 million designated for future fiscal years. Over the five-year planning period (FY 2020-FY 2024), \$5.1 million would be allocated for public safety and fire and rescue projects, \$2.95 million for parks and recreational projects, \$0.97 million for environmental services projects, \$14.5 million for utility and infrastructure projects including \$12.0 million for broadband development, \$0.2 million for Airport projects, and \$40.8 million for school division projects.
    - The proposed CIP primarily maintains the projects listed and slated in the previously adopted CIP, with adjustments only as they align to the priorities and goals outlined in the Strategic Plan. Some of the projects, specifically those related to the development of infrastructure or economic development

activities are related to other priorities (priority #1) of the Strategic Plan while also addressing the primary goal of priority #3.

- The projects related to infrastructure outlined in the CIP plan years include:
    - Broadband infrastructure development
    - Marshall water improvements
  - A series of transportation granted fund projects, landfill regulatory projects, and parks and recreation projects are the primary focus of this priority of the Strategic Plan.
    - The Proposed CIP continues to focus on completion of the projects within this priority, while maintaining other projects in future years for acknowledgement of the importance of these projects but providing a realistic view of the availability of resources.
- Provide support for a quality education (Strategic Plan priority #4).
- Provide a \$2.1 million increase to the School Division in FY 2020 to contribute to the funding of compensation increase and health insurance increases, as well as an additional \$0.4 million adjustment from the Sheriff's Office for school security for a total \$2.5 million included in the FY 2020 projected budget.
  - Provide an additional \$1.0 million over the FY 2020 projected budget, for a total local tax funding allocation increase of \$3.5 million, towards proposed compression adjustments that the School Division will primarily fund with additional State funding included in the State's FY 2020 budget.
- Ensure the County hires and retains staff to provide quality services and programs (Strategic Plan priority #6).
- As part of the Strategic Planning process, the Board of Supervisors placed an emphasis on adequate compensation for our employees including compensation increases to meet the cost of living, compression adjustments, and being competitive with the market to ensure we can recruit and retain staff to provide the utmost quality in our programs and services. The proposed budget continues to address those initiatives begun in the FY 2019 budget by:
    - Provide for compensation increases for County employees of 2.0% in FY 2020, a combination of 1.4% cost of living adjustment (COLA) based on the consumer price index for urban wage earners (CPI-U) of the Washington, DC Metropolitan Service Area in 2017 and 0.6% merit, the second merit increase for staff since 2007. This increase is also offset by passing a portion of the increase of the projected 5% increase in health insurance to County employees.
    - Implement the first year of a three year plan to address compression in salaries in FY 2020. This plan will address ongoing compression issues that have limited the County's ability to recruit and retain staff at marketable wages.
- Maintain continuity of service delivery for County programs and services (Strategic Plan priority #7).
- Many of the departments in the County government that provide support services or programs have been limited in the level of enhancement implemented since the recession. This is due to limited resources and the need to provide key services enhancements in public safety and augment declining State funding for the school division funding. The FY 2020 budget includes a limited number of positions to

mitigate potential service delivery failures in key areas of the County government, including 3.0 FTE in FY 2020, including one additional position above the FY 2020 projected budget offset by the elimination of one of the approved positions for the Clerk's Office. These positions were the positions the Board of Supervisors prioritized during the adopted FY 2019 budget and the projected FY 2020 budget deliberations of the most significant need and potential for service failure. These positions support departments that have maintained current staff levels for several years.

▪ FY 2020 position enhancements:

- Establishment of 1.0 FTE Information Security Analyst IV to support the County's cybersecurity efforts which includes additional monitoring of the County's information systems for intrusions and other related system compromises.
- Establishment of 1.0 FTE Adult Family Services Worker (this position also relates to Priority #9). The establishment of this position and the position in the prior year will allow the Adult Services program staff to meet State staffing standards and creates the first service enhancements to the division since 2003.

## Local Tax Funding

The following graphic displays how a tax dollar is allocated to County services based on the FY 2020 proposed budget.



## FY 2020 Proposed Budget – General Fund Expenditures

<b>General Fund</b>	<b>FY 2019 Adopted</b>	<b>FY 2020 Proposed</b>	<b>FY2019-20 Change(\$)</b>	<b>FY 2019-20 Change (%)</b>
General Government	\$ 14,973,432	\$ 15,537,000	\$ 563,568	3.76%
Judicial Administration	4,063,355	4,236,081	172,726	4.25%
Public Safety	21,212,118	21,436,144	224,026	1.06%
Public Works	8,058,729	8,290,834	232,105	2.88%
Health & Welfare	12,308,234	12,884,870	576,636	4.68%
Culture	6,635,529	6,881,365	245,836	3.70%
Community Development	6,128,297	6,357,779	229,482	3.74%
Non-Departmental	3,117,031	3,376,203	259,172	8.31%
<b>Local Transfers</b>				
Airport Fund	16,000	16,000	-	0.00%
Capital Improvement Fund	3,423,198	2,122,725	(1,300,473)	-37.99%
County Asset Replacement Fund	1,587,532	1,637,532	50,000	3.15%
Debt Service Fund	12,139,521	12,190,559	51,038	0.42%
Landfill Fund	1,074,039	1,181,419	107,380	10.00%
School Division Operating	89,255,351	92,791,478	3,536,127	3.96%
Utility Fund	100,000	100,000	-	0.00%
Total Local Transfers	107,595,641	110,039,713	2,444,072	2.27%
<b>General Fund Total</b>	<b>\$ 184,092,366</b>	<b>\$ 189,039,989</b>	<b>\$ 4,947,623</b>	<b>2.69%</b>

### School Division

The FY 2020 Proposed Budget, the School Division's Operating Fund totals \$147,430,591, funded through a \$3.5 million increase in the local transfer from the County's General Fund and \$2.7 million in additional State funding primarily allocated for school compensation needs. The proposed budget includes an additional \$1.0 million over the FY 2020 projected budget local transfer based on the School Division's efforts to address compression primarily for instructional positions. The School Division completed a compensation study in fall 2018 which determined a need to adjust salaries for compression and market competitiveness. The local support of the FY 2020 School Division's operating budget is projected to fund 65.14% of total expenditures including consolidated services within the General Fund, and debt service costs funded in the Debt Service Fund.

### Capital Improvement Program

As stated in the above section relative to the budget in relation to the Strategic Plan, the proposed Capital Improvement Plan totals \$64.5 million from FY 2020 through FY 2024, with an additional \$195.6 million designated for future fiscal years. Over the five-year planning period (FY 2020-FY 2024), \$5.1 million would be allocated for public safety and fire and rescue projects, \$2.95 million for parks and recreational projects, \$0.97 million for environmental services projects, \$14.5 million for utility and infrastructure projects including \$12.0 million for broadband development, \$0.2 million for Airport projects, and \$40.8 million for school division projects.

The proposed CIP contains a significant cash funding commitment totaling \$13.05 million, with \$7.65 million anticipated from General Fund contribution and \$5.4 million from non-General Fund sources, including donations and agency specific funds. The \$13.05 million in cash funding equates to approximately 20.2% of total appropriations over the course of the five-year planning period, with 58.6% from General Fund sources and 41.4% sourced from non-General Fund sources. The General Fund cash component is anticipated to be fully funded in the FY 2020 proposed budget transfer to the CIP Fund. The remaining \$51.4 million would be financed by debt

issuances, through a variety of financing methods including approved Virginia bonding authority pools or bank financing.

Annual debt service expenditures are projected to increase by about \$3.5 million from FY 2020 to FY 2024, which would require funding as additional revenue growth or increases in tax revenues as anticipated in the five-year plan. The projected increase in annual debt service expenditures will place the adopted CIP below the Board's 10% policy limit for debt service, in comparison with overall revenue over the course of the five-year planning period, at a high of 7.9% in FY 2022 to 7.7% in FY 2024.

### **Budget Process and Board Consideration**

The Board of Supervisors is scheduled to begin its formal consideration of the proposed FY 2020 budget with a work session on March 5, 2019, and the Board will tentatively hold a joint work session with the School Board on March 14, 2019 at the Board's regular scheduled monthly meeting. In addition, the Board has scheduled work sessions for March 7 and March 12 with mark-up/mark down scheduled for March 19, 2019. The Board may at its discretion add or remove work sessions as necessary to the budget deliberations. The Board will hold a public hearing on March 12, 2019 on the FY 2020 proposed budget, CIP and Tax Year 2019 tax rates. The Board is scheduled to set tax rates and adopt its FY 2020 budget and CIP on March 21, 2019.

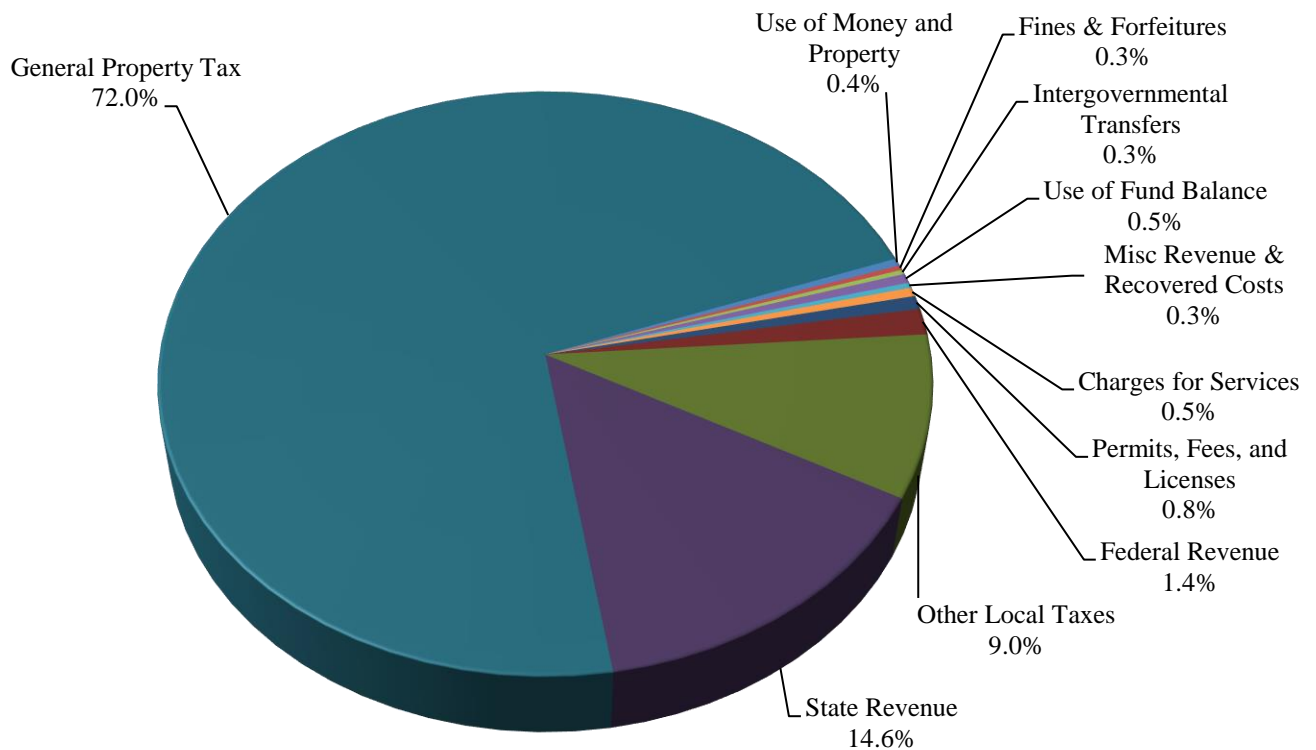
### **Summary**

The annual budget process continues to be a complex process given growing and changing needs in the community including capital projects and public safety, balanced against fixed and mandated cost increases for the County and School Division. However, the continued use of the biennial budget process enhances the County's ability to react to fiscal challenges and develop strategic, fiscal planning models that outline the needs of the County and the resources required to meet those operating and capital initiatives. I continue to look forward to working with the Board of Supervisors to develop a budget that focuses on managing financial resources, while ensuring the provision of key programs and services of the County.

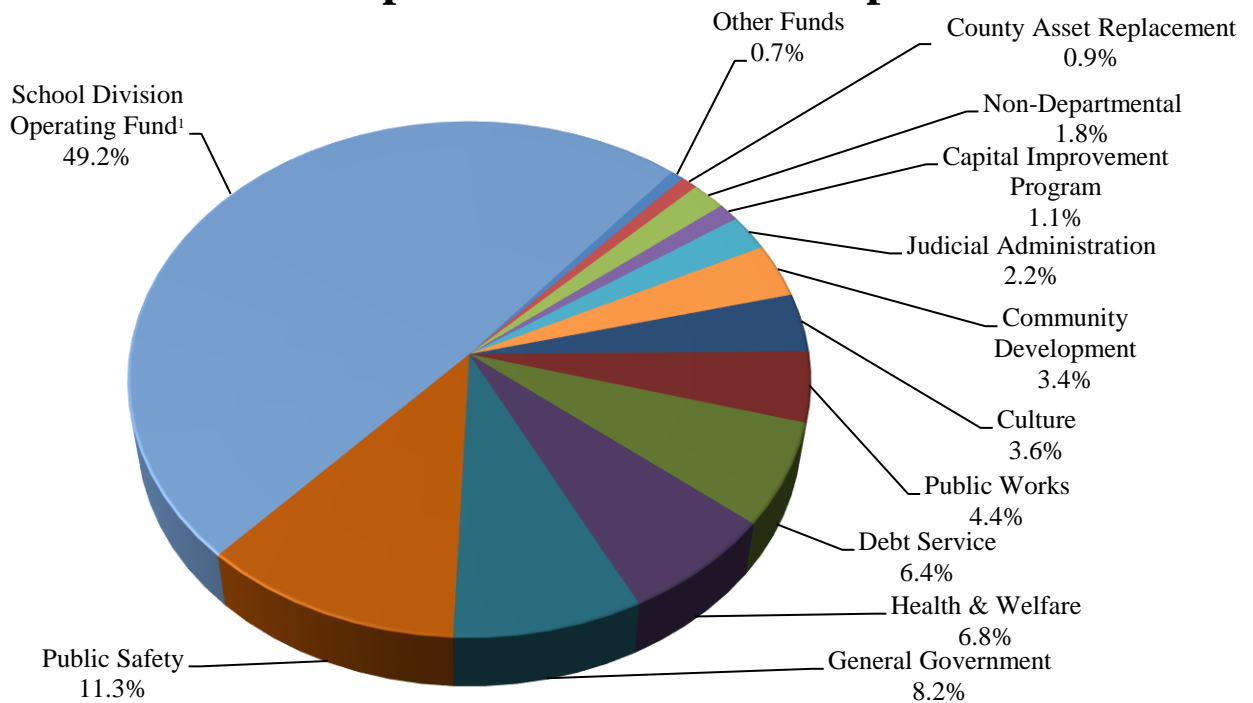


## SUMMARY OF REVENUE AND EXPENDITURES

### FY 2020 Proposed General Fund Revenue



### FY 2020 Proposed General Fund Expenditures



<sup>1</sup> Does not include \$8.26 million in Consolidated Services shared support.



## SUMMARY OF REVENUE AND EXPENDITURES

### FY 2020 Proposed Revenue by Fund

	FY 2019	FY 2020	FY 2019-20	FY 2019-20
<u>General Fund</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Change(\$)</u>	<u>Change (%)</u>
General Property Taxes	\$ 132,239,472	\$ 136,066,553	\$ 3,827,081	2.9%
Other Local Taxes	16,330,508	16,949,353	618,845	3.79%
Permits, Fees & Licenses	1,816,900	1,420,560	(396,340)	-21.81%
Fines and Forfeitures	432,500	503,000	70,500	16.30%
Use of Money & Property	379,937	786,936	406,999	107.12%
Charges for Services	932,633	921,383	(11,250)	-1.21%
Miscellaneous/Recovered Costs	606,041	570,845	(35,196)	-5.81%
State Revenue	27,308,269	27,640,351	332,082	1.22%
Federal Revenue	2,580,272	2,715,789	135,517	5.25%
Intergovernmental Revenue	478,137	477,522	(615)	-0.13%
Use of Fund Balance	987,697	987,697	-	0.00%
<b>General Fund Total</b>	<b>\$ 184,092,366</b>	<b>\$ 189,039,989</b>	<b>\$ 4,947,623</b>	<b>2.70%</b>
 <b><u>School Division Funds</u></b>				
School Division Operating Fund	\$ 140,771,345	\$ 147,430,591	\$ 6,659,246	4.7%
School Nutrition Fund	5,645,825	5,714,034	68,209	1.21%
School Textbook Fund	1,115,796	1,102,757	(13,039)	-1.2%
School Asset Replacement Fund	4,450,286	3,709,535	(740,751)	-16.6%
Regional Governor's School Fund	1,561,050	1,683,866	122,816	7.87%
<b>School Division Funds Total</b>	<b>\$ 153,544,302</b>	<b>\$ 159,640,783</b>	<b>\$ 6,096,481</b>	<b>4.09%</b>
 <b><u>Other Funds</u></b>				
Airport Fund	\$ 732,851	\$ 732,851	\$ -	0.0%
Ambulance Revenue Recovery Fund	1,456,617	1,482,055	25,438	1.7%
Capital Improvement Fund	19,878,158	10,122,725	(9,755,433)	-49.1%
Conservation Easement Service District Fund	845,325	871,758	26,433	3.1%
County Asset Replacement Fund	3,366,858	1,875,092	(1,491,766)	-44.3%
Debt Service Fund	12,728,609	13,116,310	387,701	3.0%
Fire and Rescue Levy Fund	17,991,518	18,994,355	1,002,837	5.6%
Fleet Maintenance Fund	3,506,492	3,517,988	11,496	0.3%
Health Insurance Fund	34,173,313	35,545,564	1,372,251	4.0%
Landfill Fund	6,093,239	6,250,625	157,386	2.6%
<b>Other Funds Total</b>	<b>\$ 100,772,980</b>	<b>\$ 92,509,323</b>	<b>\$ (8,263,657)</b>	<b>-10.09%</b>
 <b>Total All Funds</b>	 <b>\$ 438,409,648</b>	 <b>\$ 441,190,095</b>	 <b>\$ 2,780,447</b>	 <b>0.67%</b>
Less Transfers	(107,495,641)	(109,939,713)	(2,444,072)	2.27%
<b>Total Appropriations</b>	<b>\$ 330,914,007</b>	<b>\$ 331,250,382</b>	<b>\$ 336,375</b>	<b>0.10%</b>

## SUMMARY OF REVENUE AND EXPENDITURES

### FY 2020 Proposed Expenditures by Fund

	FY 2019	FY 2020	FY2019-20	FY 2019-20
<u>General Fund</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Change(\$)</u>	<u>Change (%)</u>
General Government	\$ 14,973,432	\$ 15,537,000	\$ 563,568	3.76%
Judicial Administration	4,063,355	4,236,081	172,726	4.25%
Public Safety	21,212,118	21,436,144	224,026	1.06%
Public Works	8,058,729	8,290,834	232,105	2.88%
Health & Welfare	12,308,234	12,884,870	576,636	4.68%
Culture	6,635,529	6,881,365	245,836	3.70%
Community Development	6,128,297	6,357,779	229,482	3.74%
Non-Departmental	3,117,031	3,376,203	259,172	8.31%
<u>Local Transfers</u>				
Airport Fund	16,000	16,000	-	0.00%
Capital Improvement Fund	3,423,198	2,122,725	(1,300,473)	-37.99%
County Asset Replacement Fund	1,587,532	1,637,532	50,000	3.15%
Debt Service Fund	12,139,521	12,190,559	51,038	0.42%
Landfill Fund	1,074,039	1,181,419	107,380	10.00%
School Division Operating	89,255,351	92,791,478	3,536,127	3.96%
Utility Fund	100,000	100,000	-	0.00%
Total Local Transfers	107,595,641	110,039,713	2,444,072	2.27%
<b>General Fund Total</b>	<b>\$ 184,092,366</b>	<b>\$ 189,039,989</b>	<b>\$ 4,947,623</b>	<b>2.69%</b>
<u>School Division Funds</u>				
School Division Operating Fund	\$ 140,771,345	\$ 147,430,591	\$ 6,659,246	4.7%
School Nutrition Fund	5,645,825	5,714,034	68,209	1.21%
School Textbook Fund	1,115,796	1,102,757	(13,039)	-1.2%
School Asset Replacement Fund	4,450,286	3,709,535	(740,751)	-16.6%
Regional Governor's School Fund	1,561,050	1,683,866	122,816	7.87%
<b>School Division Funds Total</b>	<b>\$ 153,544,302</b>	<b>\$ 159,640,783</b>	<b>\$ 6,096,481</b>	<b>3.97%</b>
<u>Other Funds</u>				
Airport Fund	\$ 732,851	\$ 732,851	\$ -	0.0%
Ambulance Revenue Recovery Fund	1,456,617	1,482,055	25,438	1.7%
Capital Improvement Fund	19,878,158	10,122,725	(9,755,433)	-49.1%
Conservation Easement Service District Fund	845,325	871,758	26,433	3.1%
County Asset Replacement Fund	3,366,858	1,875,092	(1,491,766)	-44.3%
Debt Service Fund	12,728,609	13,116,310	387,701	3.0%
Fire and Rescue Levy Fund	17,991,518	18,994,355	1,002,837	5.6%
Fleet Maintenance Fund	3,506,492	3,517,988	11,496	0.3%
Health Insurance Fund	34,173,313	35,545,564	1,372,251	4.0%
Landfill Fund	6,093,239	6,250,625	157,386	2.6%
<b>Other Funds Total</b>	<b>\$ 100,772,980</b>	<b>\$ 92,509,323</b>	<b>\$ (8,263,657)</b>	<b>-8.20%</b>
<b>Total All Funds</b>	<b>\$ 438,409,648</b>	<b>\$ 441,190,095</b>	<b>\$ 2,780,447</b>	<b>0.63%</b>
Less Transfers	\$ (107,495,641)	\$ (109,939,713)	\$ (2,444,072)	2.27%
<b>Total Appropriations</b>	<b>\$ 330,914,007</b>	<b>\$ 331,250,382</b>	<b>\$ 336,375</b>	<b>0.10%</b>

## SUMMARY OF REVENUE AND EXPENDITURES

### FY 2020 Proposed Budget General Fund Expenditure Summary

<u>Department</u>	<u>FY 2019 Adopted</u>	<u>FY 2020 Proposed</u>	<u>FY2019-20 Change (\$)</u>	<u>FY2019-20 Change (%)</u>
<b><u>General Government</u></b>				
Board of Supervisors	\$ 292,097	\$ 293,621	\$ 1,524	0.5%
Commissioner of the Revenue	1,622,557	1,666,013	43,456	2.7%
County Administration	966,619	986,538	19,919	2.1%
County Attorney	754,625	817,183	62,558	8.3%
Finance	1,499,971	1,540,694	40,723	2.7%
Geographic Info Systems	356,560	366,019	9,459	2.7%
Human Resources	2,938,092	3,014,078	75,986	2.6%
Independent Auditor	186,105	210,895	24,790	13.3%
Information Technology	3,962,744	4,178,679	215,935	5.4%
Management & Budget	573,937	593,307	19,370	3.4%
Registrar	467,087	483,047	15,960	3.4%
<u>Treasurer</u>	<u>1,353,038</u>	<u>1,386,926</u>	<u>33,888</u>	<u>2.5%</u>
<b>Subtotal, Gen Government</b>	<b>\$ 14,973,432</b>	<b>\$ 15,537,000</b>	<b>\$ 563,568</b>	<b>3.8%</b>
<b><u>Judicial Administration</u></b>				
Adult Court Services	\$ 979,707	\$ 1,027,856	\$ 48,149	4.9%
Circuit Court	138,644	140,382	1,738	1.3%
Clerk of the Circuit Court	1,270,046	1,302,257	32,211	2.5%
Commissioner of Accounts	15,600	15,600	-	0.0%
Commonwealth's Attorney	1,521,159	1,611,787	90,628	6.0%
General District Court	32,700	32,700	-	0.0%
Juv & Dom Relations Court	17,726	17,726	-	0.0%
<u>Magistrates</u>	<u>87,773</u>	<u>87,773</u>	<u>-</u>	<u>0.0%</u>
<b>Subtotal, Judicial Admin</b>	<b>\$ 4,063,355</b>	<b>\$ 4,236,081</b>	<b>\$ 172,726</b>	<b>4.3%</b>
<b><u>Public Safety</u></b>				
Juvenile Detention & Probation	\$ 309,532	\$ 309,532	\$ -	0.0%
<u>Sheriff's Office</u>	<u>20,902,586</u>	<u>21,126,612</u>	<u>224,026</u>	<u>1.1%</u>
<b>Subtotal, Public Safety</b>	<b>\$ 21,212,118</b>	<b>\$ 21,436,144</b>	<b>\$ 224,026</b>	<b>1.1%</b>
<b><u>Public Works</u></b>				
Env Services (Conv Sites)	\$ 2,698,081	\$ 2,780,204	\$ 82,123	3.0%
<u>General Services</u>	<u>5,360,648</u>	<u>5,510,630</u>	<u>149,982</u>	<u>2.8%</u>
<b>Subtotal, Public Works</b>	<b>\$ 8,058,729</b>	<b>\$ 8,290,834</b>	<b>\$ 232,105</b>	<b>2.9%</b>

## SUMMARY OF REVENUE AND EXPENDITURES

<b>Department</b>	<b><u>FY 2019 Adopted</u></b>	<b><u>FY 2020 Proposed</u></b>	<b><u>FY2019-20 Change (\$)</u></b>	<b><u>FY2019-20 Change (%)</u></b>
<b><u>Health &amp; Welfare</u></b>				
Community Services Board	\$ 475,225	\$ 489,482	\$ 14,257	3.0%
Public Health	607,877	616,995	9,118	1.5%
<u>Social Services</u>	<u>11,225,132</u>	<u>11,778,393</u>	<u>553,261</u>	<u>4.9%</u>
<b>Subtotal, Health &amp; Welfare</b>	<b>\$ 12,308,234</b>	<b>\$ 12,884,870</b>	<b>\$ 576,636</b>	<b>4.7%</b>
<b><u>Culture</u></b>				
Library	\$ 2,508,152	\$ 2,555,601	\$ 47,449	1.9%
Lord Fairfax Comm College	70,425	75,197	4,772	6.8%
<u>Parks &amp; Recreation</u>	<u>4,056,952</u>	<u>4,250,567</u>	<u>193,615</u>	<u>4.8%</u>
<b>Subtotal, Culture</b>	<b>\$ 6,635,529</b>	<b>\$ 6,881,365</b>	<b>\$ 245,836</b>	<b>3.7%</b>
<b><u>Community Development</u></b>				
Agriculture Development	\$ 68,119	\$ 71,647	\$ 3,528	5.2%
Community Development	3,712,746	3,796,807	84,061	2.3%
Contributions	1,068,439	1,095,202	26,763	2.5%
Cooperative Extension	156,211	162,418	6,207	4.0%
Economic Development	811,965	917,728	105,763	13.0%
John Marshall SWCD	159,186	162,346	3,160	2.0%
<u>Planning Commission/BZA</u>	<u>151,631</u>	<u>151,631</u>	<u>-</u>	<u>0.0%</u>
<b>Subtotal, Comm Develop</b>	<b>\$ 6,128,297</b>	<b>\$ 6,357,779</b>	<b>\$ 229,482</b>	<b>3.7%</b>
<u>Non-Departmental</u>	<u>\$ 3,117,031</u>	<u>\$ 3,376,203</u>	<u>\$ 259,172</u>	<u>8.3%</u>
<b>Subtotal, Non-Departmental</b>	<b>\$ 3,117,031</b>	<b>\$ 3,376,203</b>	<b>\$ 259,172</b>	<b>8.3%</b>
<b><u>Transfers</u></b>				
Airport Fund	16,000	16,000	-	0.0%
Capital Improvement Fund	3,423,198	2,122,725	(1,300,473)	-38.0%
County Asset Replacement Fund	1,587,532	1,637,532	50,000	3.1%
Debt Service Fund	12,139,521	12,190,559	51,038	0.4%
Landfill Fund	1,074,039	1,181,419	107,380	10.0%
School Division Operating	89,255,351	92,791,478	3,536,127	4.0%
<u>Utility Fund</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>0.0%</u>
<b>Subtotal, Transfers</b>	<b>\$ 107,595,641</b>	<b>\$ 110,039,713</b>	<b>\$ 2,444,072</b>	<b>2.3%</b>
<b>Total, General Fund</b>	<b><u>\$ 184,092,366</u></b>	<b><u>\$ 189,039,989</u></b>	<b><u>\$ 4,947,623</u></b>	<b>2.7%</b>

## SUMMARY OF REVENUE AND EXPENDITURES

### FY 2020 Proposed Local Tax Funding

<u>Functional Area</u>	<u>FY 2020 Expenditures</u>	<u>FY 2020 Revenue</u>	<u>FY 2020 Net Local Funding</u>	<u>% of Total Local Funding</u>
<b>General Fund Supported Programs</b>				
<u>County Operational Funding</u>				
General Government	\$ 16,107,863	\$ 950,559	\$ 15,157,303	8.92%
Community/Ag/Econ Devo	5,262,577	1,379,459	3,883,118	2.29%
Contributory Agencies	1,922,876	12,354	1,910,522	1.12%
Env Services - Conv.Sites	2,780,204	-	2,780,204	1.64%
General Services	1,653,189	77,066	1,576,123	0.93%
Judicial Administration	4,236,081	3,536,795	699,286	0.41%
Library	2,555,601	245,763	2,309,838	1.36%
Parks and Recreation	4,250,567	502,641	3,747,926	2.21%
Sheriff's Office	21,439,878	4,989,977	16,449,901	9.68%
Social Services	8,484,153	5,263,333	3,220,820	1.90%
Airport Fund	732,851	716,851	16,000	0.01%
Env Services - Landfill Fund	6,250,625	5,069,206	1,181,419	0.70%
<b>Subtotal, Government Operations</b>	<b>\$ 75,676,465</b>	<b>\$ 22,744,005</b>	<b>\$ 52,932,460</b>	<b>31.15%</b>
<u>Asset Replacement Fund</u>				
Environmental Services	40,000	-	40,000	0.02%
Fire and Rescue Services	130,000	130,000	-	0.00%
Government Wide Services	903,000	-	903,000	0.53%
Judicial Administration	30,000	30,000	-	0.00%
Parks and Recreation	150,000	-	150,000	0.09%
Sheriff's Office	622,092	77,560	544,532	0.32%
<b>Subtotal, County Asset Replacement</b>	<b>\$ 1,875,092</b>	<b>\$ 237,560</b>	<b>\$ 1,637,532</b>	<b>0.96%</b>
<u>Capital Improvement Fund</u>				
Airport Fund	40,000	-	40,000	0.02%
Landfill/Transfer Station & Conv.Sites	828,000	-	828,000	0.49%
Parks and Recreation	400,000	-	400,000	0.24%
Utilities/Infrastructure	5,854,725	5,000,000	854,725	0.50%
<b>Subtotal, County Capital Improvement</b>	<b>\$ 7,122,725</b>	<b>\$ 5,000,000</b>	<b>\$ 2,122,725</b>	<b>1.25%</b>
<u>Debt Service Fund</u>				
Parks and Recreation	635,616	-	635,616	0.37%
Environmental Services	-	-	-	0.00%
Fire and Rescue Services	451,433	332,863	118,570	0.07%
Judicial Administration	-	-	-	0.00%
Sheriff's Office	756,965	-	756,965	0.45%
Utilities/Infrastructure	1,033,566	-	1,033,566	0.61%
<b>Subtotal, County Debt Service</b>	<b>\$ 2,877,580</b>	<b>\$ 332,863</b>	<b>\$ 2,544,717</b>	<b>1.50%</b>
<b>Subtotal, General Fund Support-County</b>	<b>\$ 87,551,862</b>	<b>\$ 28,314,428</b>	<b>\$ 59,237,434</b>	<b>34.86%</b>

## SUMMARY OF REVENUE AND EXPENDITURES

<u>Functional Area</u>	<u>FY 2020 Expenditures</u>	<u>FY 2020 Revenue</u>	<u>FY 2020 Net Local Funding</u>	<u>% of Total Local Funding</u>
<b><u>School Division</u></b>				
School Division Operating Fund	\$ 147,430,591	\$ 54,639,113	\$ 92,791,478	54.6%
School Division Share Unified Services	10,407,287	2,143,454	8,263,833	4.86%
School Nutrition Fund	5,714,034	5,714,034	-	0.00%
School Textbook Fund	1,102,757	1,102,757	-	0.00%
Regional Governor's School Fund	1,683,866	1,683,866	-	0.00%
School Asset Replacement Fund	3,709,535	3,709,535	-	0.00%
Capital Improvements	3,000,000	3,000,000	-	0.00%
<u>Debt Service</u>	<u>10,238,730</u>	<u>592,888</u>	<u>9,645,842</u>	<u>5.68%</u>
<b>Subtotal, General Fund Support-Schools</b>	<b><u>\$ 183,286,800</u></b>	<b><u>\$ 72,585,647</u></b>	<b><u>\$ 110,701,153</u></b>	<b><u>65.14%</u></b>
 <b>Total, General Fund Support</b>	 <b><u>\$ 270,838,662</u></b>	 <b><u>\$100,900,075</u></b>	 <b><u>\$ 169,938,587</u></b>	 <b><u>90.48%</u></b>
<b><u>Internal Service Funds</u></b>				
Fleet Maintenance Fund	\$ 3,517,988	\$ 3,517,988	\$ -	0.00%
Health Insurance Fund	35,545,564	35,545,564	-	0.00%
<b>Subtotal, Internal Service Funds</b>	<b><u>\$ 39,063,552</u></b>	<b><u>\$ 39,063,552</u></b>	<b><u>\$ -</u></b>	<b><u>0.00%</u></b>
<b><u>Special Revenue Funds</u></b>				
Fire and Rescue Levy Fund	\$ 18,994,355	\$ 1,868,011	\$ 17,126,344	9.12%
Conservation Easement	871,758	115,000	756,758	0.40%
Ambulance Revenue Recovery Fund	1,482,055	1,482,055	-	0.00%
<b>Subtotal, Special Revenue Funds</b>	<b><u>\$ 21,348,168</u></b>	<b><u>\$ 3,465,066</u></b>	<b><u>\$ 17,883,102</u></b>	<b><u>9.52%</u></b>
 <b>Total Appropriations</b>	 <b><u>\$ 331,250,382</u></b>	 <b><u>\$143,428,693</u></b>	 <b><u>\$ 187,821,689</u></b>	 <b><u>100.00%</u></b>

## SUMMARY OF REVENUE AND EXPENDITURES

---

### **Total County Personnel Adjustments**

The following provides an overview of all adjustments to County permanent positions as approved by the Board of Supervisors since the adoption of the FY 2019 budget, and those changes recommended by the County Administrator and included in the FY 2020 Proposed Budget.

<b><u>Department</u></b>	<b><u>Adjustment</u></b>	<b><u>FTE Change</u></b>
<i><u>Mid-FY 2019 Adjustments</u></i>		
Social Services	Benefits Program Specialist II <sup>1</sup>	3.00
<u>Social Services</u>	<u>Social Services Associate</u> <sup>1</sup>	<u>1.00</u>
<b>Subtotal, Mid-FY 2019 Adjustments</b>		<b>4.00</b>
<i><u>FY 2020 Proposed Budget Adjustments</u></i> <sup>2</sup>		
Fire, Rescue and Emergency Management	Establish (6) Fire Rescue Technician II	6.00
Fire, Rescue and Emergency Management	Establish (3) Fire Rescue Captain	3.00
Fire, Rescue and Emergency Management	Reclass (1) Lieutenant to Captain	0.00
Fire, Rescue and Emergency Management	Reclass (2) Technician II to Lieutenant	0.00
Information Technology	Establish (1) Information Security Analyst IV	1.00
Sheriff's Office	Establish (1) Deputy Sheriff Crime Analyst	1.00
<u>Social Services</u>	<u>Establish (1) Adult Family Service Worker I</u>	<u>1.00</u>
<b>Subtotal, FY 2020 Proposed Budget Adjustments</b>		<b><u>12.00</u></b>
<b>Total Overall Personnel Adjustments, FY 2020 Proposed Budget</b>		<b><u>16.00</u></b>

<sup>1</sup> The mid-FY 2019 additional 4.0 FTE positions established in the Department of Social Services were based on the FY 2019 implementation of Medicaid Expansion in Virginia. These positions were approved by the Board of Supervisors on August 9, 2018.

<sup>2</sup> As part of the FY 2020 approved budget, the Clerk of the Circuit Court has one approved Deputy Clerk position. During the formal FY 2020 proposed budget process it was determined that the position did not need to be established for FY 2020 and subsequently removed from the FY 2020 proposed budget.



## PERMANENT POSITIONS – FULL TIME EQUIVALENTS

Department	FY 2018 Actual	FY 2019 Adopted	FY 2020 Approved	FY 2020 Proposed
<b><u>General Government</u></b>				
Board of Supervisors	1.00	1.00	1.00	1.00
Commissioner of Revenue	22.00	22.00	22.00	22.00
County Administration	8.00	8.00	8.00	8.00
County Attorney	6.00	6.00	6.00	6.00
Finance	18.00	18.00	18.00	18.00
Geographic Information Systems	4.00	4.00	4.00	4.00
Human Resources	18.00	18.00	18.00	18.00
Independent Auditor	0.00	0.00	0.00	0.00
Information Technology	22.53	22.53	22.53	23.53
Management & Budget	4.00	5.00	5.00	5.00
Registrar	3.00	3.00	3.00	3.00
<u>Treasurer</u>	<u>16.00</u>	<u>16.00</u>	<u>16.00</u>	<u>16.00</u>
<b>Subtotal, General Government</b>	<b>122.53</b>	<b>123.53</b>	<b>123.53</b>	<b>124.53</b>
<b><u>Judicial Administration</u></b>				
Adult Court Services	12.00	12.00	12.00	12.00
Circuit Court	1.00	1.00	1.00	1.00
Clerk of Circuit Court	16.04	16.04	16.04	16.04
Commissioner of Accounts	0.00	0.00	0.00	0.00
Commonwealth's Attorney	16.07	16.07	16.07	16.07
General District Court	0.00	0.00	0.00	0.00
Juv. & Domestic Relations Court	0.00	0.00	0.00	0.00
<u>Magistrates</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Subtotal, Judicial Administration</b>	<b>45.11</b>	<b>45.11</b>	<b>45.11</b>	<b>45.11</b>
<b><u>Public Safety</u></b>				
Juvenile Detention & Probation	0.00	0.00	0.00	0.00
<u>Sheriff<sup>1</sup></u>	<u>181.50</u>	<u>184.50</u>	<u>185.50</u>	<u>185.50</u>
<b>Subtotal, Public Safety</b>	<b>181.50</b>	<b>184.50</b>	<b>185.50</b>	<b>185.50</b>
<b><u>Public Works</u></b>				
Env. Services (Convenience Sites)	11.50	11.50	11.50	11.50
<u>General Services</u>	<u>53.00</u>	<u>54.00</u>	<u>54.00</u>	<u>54.00</u>
<b>Subtotal, Public Works</b>	<b>64.50</b>	<b>65.50</b>	<b>65.50</b>	<b>65.50</b>

## PERMANENT POSITIONS – FULL TIME EQUIVALENTS

Department	FY 2018 Actual	FY 2019 Adopted	FY 2020 Approved	FY 2020 Proposed
<b><u>Health and Welfare</u></b>				
Community Services Board	0.00	0.00	0.00	0.00
Public Health	0.00	0.00	0.00	0.00
<u>Social Services</u>	<u>48.53</u>	<u>54.53</u>	<u>55.53</u>	<u>59.53</u>
<b>Subtotal, Health and Welfare</b>	<b>48.53</b>	<b>54.53</b>	<b>55.53</b>	<b>59.53</b>
<b><u>Culture</u></b>				
Library	34.31	34.31	34.31	34.31
Lord Fairfax Community College	0.00	0.00	0.00	0.00
<u>Parks &amp; Recreation</u>	<u>30.85</u>	<u>30.85</u>	<u>30.85</u>	<u>30.85</u>
<b>Subtotal, Culture</b>	<b>65.16</b>	<b>65.16</b>	<b>65.16</b>	<b>65.16</b>
<b><u>Community Development</u></b>				
Agricultural Development	1.00	1.00	1.00	1.00
Community Development	40.53	40.53	40.53	40.53
Contributions	0.00	0.00	0.00	0.00
Cooperative Extension	0.43	0.43	0.43	0.43
Economic Development	3.67	3.67	3.67	3.67
John Marshall Soil & Water Cons. District	0.00	0.00	0.00	0.00
<u>Planning Commission/BZA</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Subtotal, Community Development</b>	<b>45.63</b>	<b>45.63</b>	<b>45.63</b>	<b>45.63</b>
<b><u>Non-Departmental</u></b>				
<u>Non-Departmental</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Subtotal, Non-Departmental</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b><u>Other Funds</u></b>				
Airport Fund	3.00	3.00	3.00	3.00
Ambulance Revenue Fund	1.00	1.00	1.00	1.00
Conservation Easement District Fund	2.00	2.00	2.00	2.00
Fire and Rescue Tax Levy Fund	84.00	114.00	123.00	123.00
Fleet Maintenance Fund	15.00	16.00	16.00	16.00
<u>Landfill Enterprise Fund</u>	<u>25.50</u>	<u>25.50</u>	<u>25.50</u>	<u>25.50</u>
<b>Subtotal, Other Funds</b>	<b>130.50</b>	<b>161.50</b>	<b>170.50</b>	<b>170.50</b>
<b>County Total</b>	<b>703.46</b>	<b>745.46</b>	<b>756.46</b>	<b>761.46</b>
<b>School Division</b>	<b>1,819.08</b>	<b>1,899.88</b>	<b>1,899.88</b>	<b>1,900.88</b>
<b>Total FTE</b>	<b>2,522.54</b>	<b>2,645.34</b>	<b>2,656.34</b>	<b>2,662.34</b>

<sup>1</sup>FY 2019 Adopted Budget includes additional school security personnel. The implementation plan for this program was determined after the adoption of the budget and fully implemented mid-FY2019 with 3.0 FTE School Resource Officers in the Sheriff's Office and 9.0 FTE in School Security Officers in the School Division.

# COUNTY ORGANIZATIONAL CHART

